those public sector banks which are in shambles;

(b) if so, what are the details thereof; and

(c) whether Government also propose to privatise those sick Public Sector Banks which are beyond restructure?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (DR. ABRAR AHMED): (a) and (b) A proposal or merger of one nationalised bank with another nationalised bank is under consideration. It will not be in public interest to disclose the details of the proposal at this stage. Besides, Government have received a preposal from the State Bank of India for the merger of its seven Associate Banks into a single Associate Bank. Government have solicited the views of Reserve Bank of India on the proposal.

(c) While presenting the Union Budget for 1993-94, the Finance Minister had stated that Government have decided that State Bank of India as well as other nationalised banks which are in a position to do so will be allowed to access the capital markets to rase fresh equity to meet their shortfall in capital requirements over the next three years. Finance Minister had also stated that Government will continue to retain majority ownership and, therefore, effective control in the public sector banks.

Outstanding Income-Tax, Excise duty and Customs Duty

951. CHAUDHERY HARMOHAN SINGH: Will the Minister of FINANCE be pleased to state what is the amount of income tax, Central Excise duty and Customs duty outstanding, separately, as on 31st March, 1993?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SH. M. V. CHANDRASHEKHAR MURTHY): The amounts of Income tax, Central Excise duty and Customs duty outstanding as on 31ts Marh, 1993 were Rs. 925900.00 lakhs (provisional), Rs. 192934.52 lakhs and Rs. 11509.49 lakhs respectievely.

DRI inquiry into the operations of Private Airlines

952. SHRI P. UPENDRA: Will the Minister of FINANCE be pleased to state:

(a) whether the Directorate of Revenue Intelligence has recntly started an investigation into the operation of private airlines to ascertain whether they had adhered to the procedures while importing aircrafts; and

(b) if so, what is the result of the inquiry?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) Yes, Sir. The doubt regarding import of second hand aircraft by private taxi operators was referred to the Director General of Foreign Trade, Ministry of Commerce, who has since clarified that import of such aircrafts are covered by Public Notice No. 10-ITC (PN)-1992-97 dated 30th April, 1992.

तम्बाकू उत्पादों पर उपकर लगाया जाना

953. **श्री महेश्वर सिंह**: क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या यह सच है कि सरकार पहले तम्बाकू से उपकर वसूल करती थी किन्तु अब उसने तम्बाकू के बजाय बीड़ी और सिगरेट से उपकर वसूल करना आरंभ कर दिया है; और

(ख) यदि हां, तो पहले तम्बाकू पर उपकर से प्रति वर्ष कितनी राशि प्राप्त होती थी और अब बीड़ी तथा सिगरेट पर उपकर लगाए जाने से प्राप्त हो रही अलग-अलग राशियों का ब्यौरा क्या है ?

वित्त मंत्रालय में राज्य मंत्री (श्री एम. वी. चन्द्रशेखर मूर्ति): (क) बीड़ी कामगार कल्याण उपकर अधिनियम, 1976 के अन्तर्गत

था और बीड़ियों के निर्माण के लिए भंडागारों से जारी किए गए तम्बाकू पर इसकी वसूली की गई थी। वित्त अधिनियम, 1979 के द्वारा गैर विनिर्मित तम्बाकू पर केन्द्रीय उत्पाद शुल्क समाप्त कर दिए जाने के परिणामस्वरूप उपर्युक्त उपकर को 1.11.1979 से समाप्त कर दिया गया था। तत्पश्चात 1.1.1982 से उसी अधिनियम के अंतर्गत विनिर्मित बीड़ियों पर उपकर लगाया जा रहा है और वसूल किया जा रहा है। सिगरेटों पर कोई उपकर नहीं है।

(ख) उपर्युक्त अधिनियम के अंतर्गत वित्तीय वर्ष 1978-79 के दौरान तम्बाकू पर वसूल किए गए उपकर की राशि लगभग 2.17 करोड़ रुपये है। वित्तीय वर्ष 1991-92 के दौरान बीड़ियों पर वसूल किए गए उपकर की राशि लगभग 12.14 करोड़ रुपये है। वित्तीय वर्ष 1992-93 के लिए यह राशि लगभग 12.57 करोड़ रुपये (अनन्तिम) है।

Utilisation of imported raw silk yarn and fabric

954. SHRI CHATURANAN MISHRA: Will the Minister of FINANCE be pleased to state what are the details of the safeguards taken by Government to see that the raw silk yarn and silk fabrics imported under the duty exmption scheme are actually used in export production and that no part is diverted to the domestic market?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): Under the general Duty Exemption Scheme there is no requirement to the effect that the exempted materials must be utilised in the manufacture of the export product. Para 66 of the Export Import Policy (1992—97) permits exports even in anticipation of grant of licence and Para 67 permits transferability of the licence or the materials imported against them freely, after the export obligation has been fulfilled, export proceeds realised and the bank guarantee/LUT redeemed.

However, under the Special Value Based Advance Licensing Scheme for readymade garments (other than leather garment) silk fabrics imported thereunder have to be utilised in the manufacture of exports. To ensure compliance of this provision checks are exercised through drawal of samples at the time of imports and matching the said samples with the goods exported. The Central Silk Board also inspects the export consignments and certifies the percentage and type of silk used in the resultant product.

Income tax collection in Goa

955. SHRI JOHN F. FERNANDES: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Income Tax Department in Goa cannot collect the tax dues due to the Portuguese Civil Code ruling in vogue in Goa wherein the income of a person is distributed on 50:50 basis with the spouse of the assessee;

(b) if so, what is the loss of Income Tax collection in Goa since its inception; and

(c) what action Government propose to take to plug the loophole in this law, so that it is not misused to benefit a few?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRA SHEKHAR MURTHY): (a) No, Sir, it is not a fact. Hitherto it has been the settled law in Goa that in cases where the Portuguese Civil Code is applicable 50 per cent of the income derived from business, house property and other sources by a "communion", consisting of husband and wife, should be assessed in the hands of each spouse and no further assessment should be made on the "body of individuals" consisting of the husband and his wife. However it is reported that the Bombay High Court has given another decision recently on this matter which will be examined.